



6640/59442

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Kensaku Abe et al.

Serial No.: 09/529,269

Filed : April 10, 2000

For : ACOUSTIC APPARATUS AND HEADPHONE

Group A.U.: 2643

Examiner : Lun S. Lao

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Technology Center 2600

I hereby certify that this paper is being deposited
this date with the U.S. Postal Service in first class
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Jay H. Maioli
Reg. No. 27,213

Date
August 23, 2004

August 23, 2004
1185 Avenue of the Americas
New York, NY 10036
(212) 278-0400

PETITION FOR ONE-MONTH EXTENSION OF TIME

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Applicant(s), through the undersigned attorney, hereby
petition(s) the Commissioner of Patents and Trademarks to extend
the time for responding to the Office Action dated May 4, 2004
for one month from August 4, 2004 to September 4, 2004.

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Submitted herewith is a check for \$110.00 to cover the cost of this extension. Any deficiency or overpayment should be charged to Deposit Account No. 03-3125. A duplicate copy of this sheet is enclosed.

Respectfully submitted,
COOPER & DUNHAM LLP


Jay H. Maioli
Reg. No. 27,213

JHM:gr